

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
MICHIGAN TAX TRIBUNAL

**TRIBUNAL NOTICE 2008-1**  
*(Replacing Tribunal Notice 2004-3)*  
Issued: April 15, 2008

FILING FEES

TTR 230 requires the payment of a motion fee for *each* motion filed with the Tribunal. See also TTR 202. As such, multiple motions filed in a single pleading, or multiple motions filed at the same time but in separate pleadings, require a motion fee for each motion filed. If a motion is filed without the appropriate fee, the Tribunal will issue a Notice of Defect advising the party that the motion is defective and that the fee must be paid within twenty-one (21) days or *no action will be taken on the motion*. Please note that stipulations are considered motions under TTR 230 and will also be defected if the required motion fee is not paid.

***This Tribunal Notice replaces Tribunal Notice 2004-3 and will take effect May 12, 2008.***